

WESTERN WAYNE NARCOTICS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

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INDEPENDENT AUDITOR'S REPORT

Western Wayne Narcotics
18050 Deering
Livonia, MI 48152

To the Board:

We have audited the accompanying financial statements of Western Wayne Narcotics as of and for the year ended September 30, 2008, as listed in the table of contents. These financial statements are the responsibility of Western Wayne Narcotics' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 6, the scope of this audit does not include the Property Room.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Wayne Narcotics as of September 30, 2008, and the changes in financial position for the year then ended in conformity with generally accepted accounting principles in the United States of America.

The management's discussion and analysis on pages 2 through 3 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion in it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Western Wayne Narcotic's financial statements. The required supplementary budgetary comparison is presented for purposes of additional analysis and is not a required part of the basic financial statements. The required supplementary budgetary comparison has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

McGuire & McDole

McGuire & McDole
Certified Public Accountants

January 7, 2009

Using this Annual Report

This annual report consists of two types of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Organization as a whole and present a longer-term view of the Organization's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending.

The Organization as a Whole

The Organization's net assets decreased 25.9% from a year ago – decreasing from \$1,440.9 thousand to \$1,068.3 thousand. In a condensed format, the table below shows a comparison of the net assets (in thousands of dollars) as of the current date to the prior year:

	2008	2007
Current Assets	\$ 881.5	\$ 1,324.2
Noncurrent Assets	365.1	387.3
Total Assets	<u>1,246.7</u>	<u>1,711.5</u>
Accrued Liabilities	60.0	45.0
Pending Forfeitures	118.4	225.6
Total Liabilities	<u>178.4</u>	<u>270.6</u>
Net Assets		
Invested in Capital Assets	365.1	387.3
Unrestricted (Deficit)	703.2	1,053.6
Total Net Assets	<u>\$ 1,068.3</u>	<u>\$ 1,440.9</u>

Unrestricted net assets--the part of net assets that can be used to finance day to day operations, decreased by \$350.4 thousand. This represents an decrease of approximately 33.3%. The current level of unrestricted net assets for our activities stands at \$703.2 thousand, or about 114.9% of expenditures. This is within the targeted range set by the Organization Board.

The following table shows the changes of the net assets (in thousands of dollars) as of the current date to the prior year:

	2008	2007
Revenues		
Federal Grants	\$ 78.5	\$ 101.6
Forfeitures - Federal	1.0	12.3
Forfeitures - State	145.6	214.4
Contributions from Local Units	7.7	7.8
Interest	6.4	54.3
Other	-	-
Total Revenues	<u>239.2</u>	<u>390.4</u>
Expenses		
Public Safety	611.8	564.9
Total Expenses	<u>611.8</u>	<u>564.9</u>
Change in Net Assets	<u>\$ (372.6)</u>	<u>\$ (174.5)</u>

The Organization's net assets continue to remain healthy. Total revenues decreased by \$151.2 thousand, and total expenses increased by \$46.9 thousand. As a result, net assets were decreased by \$372.6 thousand.

Activities

The Organization's total revenues decreased by approximately \$151.2 thousands; overall forfeitures decreased by \$80.1 thousand and all other revenue increased by \$71.1 thousand.

Expenses increased by about \$46.9 thousand during the year. This was primarily the result of payroll expenses.

Budgetary Highlights

Over the course of the year, the Organization Board did amend the budget and total expenditures were \$128.3 thousand under budget. This resulted in the fund balance being \$187.8 thousand above projections.

Capital Asset and Debt Administration

At the end of fiscal 2008, the Organization had \$365.1 thousand invested in capital assets, including equipment and leasehold improvements. The Organization currently has no debt.

Economic Factors and Next Year's Budgets

The Organization's budget for 2009 calls for expenditures of \$499,266 and operations to remain consistent with prior years.

Contacting the Organization's Management

This financial report is intended to provide a general overview of the Organization's finances and to show the Organization's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact our office.

WESTERN WAYNE NARCOTICS

GOVERNMENTAL FUND BALANCE SHEET - STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

	<i>General Fund Modified Accrual Basis</i>	<i>Adjustments</i>	<i>Statement of Net Assets</i>
Assets			
Cash	\$ 602,655	\$ -	\$ 602,655
Investments	260,982	-	260,982
Due from State	10,774	-	10,774
Due From Canton Township	7,127	-	7,127
	<u>881,538</u>	<u>-</u>	<u>881,538</u>
<i>Capital Assets:</i>			
Equipment	-	261,913	261,913
Leasehold Improvements	-	336,511	336,511
Less Accumulated Depreciation	-	(233,299)	(233,299)
	<u>-</u>	<u>365,125</u>	<u>365,125</u>
Total Assets	<u>\$ 881,538</u>	<u>\$ 365,125</u>	<u>1,246,663</u>
Liabilities			
Accrued Liabilities	\$ 60,021	\$ -	60,021
Pending Forfeitures	118,358	-	118,358
	<u>178,379</u>	<u>-</u>	<u>178,379</u>
Total Liabilities	<u>178,379</u>	<u>-</u>	<u>178,379</u>
Fund Balance			
Fund Balances - Unreserved	703,159	(703,159)	-
	<u>703,159</u>	<u>(703,159)</u>	<u>-</u>
Total Fund Equities	<u>703,159</u>	<u>(703,159)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 881,538</u>		
Net Assets			
Invested in Capital Assets		365,125	365,125
Unrestricted		1,053,589	703,159
		<u>1,418,714</u>	<u>703,159</u>
Total Net Assets		<u>\$ 1,418,714</u>	<u>\$ 1,068,284</u>

See Accompanying Notes to the Financial Statements.

WESTERN WAYNE NARCOTICS

**STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<i>General Fund Modified Accrual Basis</i>	<i>Adjustments</i>	<i>Statement of Activities</i>
Revenue:			
Federal Grants	\$ 78,451	\$ -	\$ 78,451
Forfeitures - Federal	1,025	-	1,025
Forfeitures - State	145,553	-	145,553
Contributions from Local Units	7,741	-	7,741
Interest	6,408	-	6,408
	<hr/>	<hr/>	<hr/>
Total Revenue	239,178	-	239,178
	<hr/>	<hr/>	<hr/>
Expenditures:			
Public Safety:			
Administrative	3,292	-	3,292
Communications	17,517	-	17,517
Capital Outlay	19,171	-	19,171
Depreciation	-	27,703	27,703
Contract Services	18,422	-	18,422
Investigative	34,061	(5,515)	28,546
Forfeiture Expenditures	253,343	-	253,343
Office	9,278	-	9,278
Officer's Overtime	91,876	-	91,876
Office Wages	42,792	-	42,792
Payroll Taxes	3,288	-	3,288
Training	4,362	-	4,362
Vehicle	92,206	-	92,206
	<hr/>	<hr/>	<hr/>
Total Expenditures	589,608	22,188	611,796
	<hr/>	<hr/>	<hr/>
Excess of Revenue Over (Under)			
Expenditures	(350,430)	(22,188)	(372,618)
	<hr/>	<hr/>	<hr/>
Fund Balance / Net Assets - Beginning	1,053,589	387,313	1,440,902
	<hr/>	<hr/>	<hr/>
Fund Balance / Net Assets - Ending	\$ 703,159	\$ 365,125	\$ 1,068,284
	<hr/>	<hr/>	<hr/>

See Accompanying Notes to the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

- NOTE 1 - *Summary of Significant Accounting Policies*
- NOTE 2 - *Reconciliation of Organization-wide and Fund Financial Statements*
- NOTE 3 - *Stewardship, Compliance and Accountability*
- NOTE 4 - *Deposits and Investments*
- NOTE 5 - *Capital Assets*
- NOTE 6 - *Property Room*
- NOTE 7 - *Inter-local Agreement*
- NOTE 8 - *Leases*
- NOTE 9 - *Other Post-employment Benefits*
- NOTE 10 - *Employee Retirement Plan*
- NOTE 11 - *Pending Litigation*

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Western Wayne Narcotics conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by Western Wayne Narcotics:

A - Reporting Entity

Western Wayne Narcotics was formed in 1986 as a cooperative narcotics enforcement effort, between participating western Wayne County communities and the Michigan State Police. The accompanying financial statements present only the financial information for the Organization.

B - Organization-Wide and Fund Financial Statements

The organization-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the organization.

C - Measurement Focus, Basis of Accounting and Financial Statement Presentation

The organization-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the organization considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

D. Assets, Liabilities, and Net Assets or Equity

Bank Deposits and Investments--Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables--All trade receivables are shown as net of allowance for uncollectible amounts.

Inventories and Prepaid Items--Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets--Capital assets, which include equipment and leasehold improvements are reported in the governmental activities column in the organization-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Equipment and leasehold improvements are depreciated using the straight-line method over the following useful lives:

Machinery and Equipment	5 to 10 years
Leasehold Improvements	40 years

Note 1 - Summary of Significant Accounting Policies (Continued)

Compensated Absences (Vacation and Sick Leave)-- It is the organization's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. There is no liability for unpaid accumulated sick leave since the organization does not have a policy to pay any amounts when employees separate from service with the organization. All vacation pay is accrued when incurred in the organization-wide, financial statements. The organization currently has no obligations.

Fund Equity--In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Note 2 - Reconciliation of Organization-wide and Fund Financial Statements

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the organization-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes an adjustment between net changes in fund balances and changes in net assets as reported in the *organization-wide statement of activities*. One element of that adjustment is governmental funds report capital outlays as expenditures; in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ (5,515)
Depreciation	27,703
	<u>\$ 22,188</u>

Note 3 - Stewardship, Compliance and Accountability

Budgetary Information--Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end. The legal level of budgetary control adopted by the governing body is the department level. (i.e., The level at which expenditures may not legally exceed appropriations). Any revisions that alter the total expenditures of any activity must be approved by the Organization Board.

Amounts encumbered for purchase orders, contracts, etc ., are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

Note 4 - Deposits and Investments

Michigan Compiled Laws, Section 129.91, authorizes the local governmental unit to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other direct obligations of the United States or any agency or instrumentality of the United States; United States government or federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

Note 4 - Deposits and Investments (Continued)

Western Wayne Narcotics' deposits and investment policy are in accordance with statutory authority.

At year-end, Western Wayne Narcotics' deposits and investments were reported in the basic financial statements in the following categories:

Cash	<u>\$ 602,655</u>
	<u>Fair Value</u>
Investments in mutual funds	<u>\$ 260,982</u>

The bank balance of the organization's deposits is \$554,751, of which \$100,000 is covered by federal depository insurance.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Organization evaluates each financial institution and assesses the risk level of each one, those with adequate risk levels are used for deposits. The Organization has no policy for this risk.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Organization will not recover the value of its investments or collateral securities that are in the custody of an outside party. The Organization has only investments in mutual funds in the amount of \$260,982 which are uninsured, unregistered and held by counterparties for the particular securities. The Organization has no policy for this risk.

Interest Rate Risk

Interest rate risk is the risk that the value on investments will decrease as a result of a rise in interest rates. The Organization has no policy with respect to investment maturities or interest rate risk.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by a nationally recognized statistical rating organizations. The Organization follows the state guidelines and has no investments in this category. The Organization has no policy for this risk.

Note 5 - Capital Assets

Capital asset activity of the organization for the current year was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital Assets Being Depreciated:				
Machinery and Equipment	\$ 256,398	\$ 5,515	\$ -	\$ 261,913
Leasehold Improvements	336,511	-	-	336,511
Subtotal	<u>592,909</u>	<u>5,515</u>	<u>-</u>	<u>598,424</u>
Less Accumulated Depreciation for:				
Machinery and Equipment	164,036	18,468	-	182,504
Leasehold Improvements	41,560	9,235	-	50,795
Subtotal	<u>205,596</u>	<u>27,703</u>	<u>-</u>	<u>233,299</u>
Net Capital Assets Being Depreciated	<u>387,313</u>	<u>(22,188)</u>	<u>-</u>	<u>365,125</u>
Governmental Activities Capital Total				
Capital Assets--Net of Depreciation	<u>\$ 387,313</u>	<u>\$ (22,188)</u>	<u>\$ -</u>	<u>\$ 365,125</u>

Depreciation expense was charged to programs of the organization as follows:

Public Safety	<u>\$ 27,703</u>
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Note 6 - Property Room

The audit of Western Wayne Narcotics excludes an audit of the property room, which contains items that are held as evidence in investigations. The property room did contain cash seized and being held as evidence as of September 30, 2008. Periodically this property room is extensively inspected by the Michigan State Police.

Note 7 - Inter-local Agreement

Western Wayne Narcotics does not have an inter-local agreement written between the participating government's. It does, however, have bylaws written and signed by the participating heads of each of the respective law enforcement agencies involved in this joint enterprise.

Note 8 - Leases

The Organization had no lease obligations at September 30, 2008.

Note 9 - Other Post-employment Benefits

The Organization has no other post-employment benefit plans.

Note 10 - Employee Retirement Plan

The Organization has no retirement plan.

Note 11 - Pending Litigation

At present, there are no cases of litigation.

Required Supplementary Information

WESTERN WAYNE NARCOTICS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance With</i>
	<i>Original</i>	<i>Final</i>	<i>Amounts</i>	<i>Final Budget</i>
				<i>Positive</i>
				<i>(Negative)</i>
Fund Balance - Beginning	<u>\$ 1,053,589</u>	<u>\$ 1,053,589</u>	<u>\$ 1,053,589</u>	<u>\$ -</u>
Resources (Inflows)				
Federal Grants	98,750	98,750	78,451	(20,299)
Forfeitures - Federal	-	-	1,025	1,025
Forfeitures - State	-	-	145,553	145,553
Contributions from Local Units	23,011	23,011	7,741	(15,270)
Interest	58,000	58,000	6,408	(51,592)
Total Resources (Inflows)	<u>179,761</u>	<u>179,761</u>	<u>239,178</u>	<u>59,417</u>
Amounts Available for Appropriation	<u>1,233,350</u>	<u>1,233,350</u>	<u>1,292,767</u>	<u>59,417</u>
Charges to Appropriations (Outflows)				
Public Safety:				
Administrative			3,292	
Communications			17,517	
Capital Outlay			19,171	
Contract Services			18,422	
Investigative			34,061	
Forfeiture Expenditures			253,343	
Office			9,278	
Officer's Wages			91,876	
Office Wages			42,792	
Payroll Taxes			3,288	
Training			4,362	
Vehicle			92,206	
Total Charges to Appropriations	<u>477,996</u>	<u>717,996</u>	<u>589,608</u>	<u>128,388</u>
Budgetary Balance - Ending	<u>\$ 755,354</u>	<u>\$ 515,354</u>	<u>\$ 703,159</u>	<u>\$ 187,805</u>



McGuire & McDole
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January 14, 2009

Western Wayne Narcotics
18050 Deering
Livonia, MI 48152

We have audited the financial statements of the Western Wayne Narcotics for the year ended September 30, 2008, and have issued our report thereon dated January 7, 2009. Professional standards require that we provide you with the following information related to our audit.

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

We performed the audit according to the planned scope and timing previously communicated to you in our meeting with management.

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Western Wayne Narcotics are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2008. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

The disclosures in the financial statements are neutral, consistent and clear.

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

We have requested certain representations from management that are included in the management representation letter.

January 14, 2009

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

We generally discuss a variety of matters, including the application of accounting principles, and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the financial statements of Western Wayne Narcotics as of and for the year ended September 30, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered Western Wayne Narcotics internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency in controls that results in more than a remote likelihood that material misstatement of the financial statements will not be prevented or detected. We deem the following a material weakness.

Financial Statements --The Township does not maintain personnel or procedures to prepare financial statements required by generally accepted accounting principles in the United States of America including capital assets, accruals and disclosures.

This information is intended solely for the use of Western Wayne Narcotics Board and management of Western Wayne Narcotics and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



McGuire & McDole
Certified Public Accountants